

in support of Plaintiff's Motion for Partial Summary Judgment. I am an attorney admitted to the bar of the State of New York, and am admitted to practice before the United States District Court for the Southern District of New York.

2. Attached as Exhibit 1 is a copy of Defendants' Answer to the Amended Complaint.

3. Attached as Exhibit 2 is a copy of the Expert Report of Professor Lawrence Harris dated October 15, 2010.

4. Attached as Exhibit 3 are portions of the Deposition Transcript of Lewis Chester taken September 23, 2010.

5. Attached as Exhibit 4 are portions of the Deposition Transcript of Lewis Chester taken January 17, 2011.

6. Attached as Exhibit 5 are portions of the Investigative Testimony Transcript of Lewis Chester taken June 21, 2006.

7. Attached as Exhibit 6 are portions of the Deposition Transcript of Jafar Omid taken January 13, 2011.

8. Attached as Exhibit 7 are portions of the Deposition Transcript of Quang Tran, taken January 30, 2011.

9. Attached as Exhibit 8 is an email from Lewis Chester dated April 5, 2001, 7:31 A.M. (GMT - London Time) with the subject heading "After Hours Trading."
(PCM085441-2)

10. Attached as Exhibit 9 is an email from Lewis Chester dated April 5, 2001, 10:25 A.M. (GMT - London Time) with the subject heading "Trautman Wasserman."
(PCM247992)

11. Attached as Exhibit 10 is an email from Lewis Chester dated April 9, 2001, with the subject heading "Questions." (TW010301)
12. Attached at Exhibit 11 is a string of emails between James Wilson and Lewis Chester dated April 9-11, 2001 with the subject heading "Questions." (JW001313-15)
13. Attached as Exhibit 12 is an email from James Wilson to Lewis Chester dated April 11, 2001, with the subject heading "Issues." (TW010299-300)
14. Attached as Exhibit 13 is an email from Lewis Chester to James Wilson dated May 1, 2001 with the subject heading "Domestic Funds." (JW011933-34)
15. Attached as Exhibit 14 is an email from Jafar Omid, dated September 3, 2002, forwarding an email from James Wilson dated July 31, 2002, which in turn forwards an email from Lewis Chester dated May 3, 2001 with the subject heading "Other products." (TW009827-9)
16. Attached as Exhibit 15 is an email from Anthony Profit dated May 9, 2001, with the subject heading "Notes on Trading Domestic Technology Funds." (TW044845-6)
17. Attached as Exhibit 16 is an email from Trevor Rose dated June 8, 2001, with the subject heading "Notes on Trading Domestic Technology Funds." (TW044842-3)
18. Attached as Exhibit 17 are portions of the trial testimony of Scott Christian, at the trial In the Matter of Trautman Wasserman & Co., Inc., et. al., A.P. File No. 3-12559 (Oct. 9, 2007).

19. Attached as Exhibit 18 is a "Mutual Fund Processing" Manual dated June 2001 given by Banc of America BrokerDealer Services, as clearing broker, to Trautman Wasserman & Co., Inc., as introducing broker. (BofA-017134-43)

20. Attached as Exhibit 19 is a "Mutual Fund Processing" Manual dated August 2002 given by Bank of America BrokerDealer Services, as clearing broker, to Trautman Wasserman & Co., Inc., as introducing broker. (JW000902-13)

21. Attached as Exhibit 20 are a series of emails from Defendant Pentagon Capital Management, PLC to Trautman Wasserman & Co., conveying trading instructions after 4:00 P.M. ET. (TW042037; TW041797; TW042036; TW038108; TW040478; TW040473; TW041813; TW041812; TW041811; TW041810; TW041817; TW042034; TW040477; TW041809; TW041808; TW040761; TW040760; TW041807; TW041806; TW041805; TW041804; TW041803; TW040759; TW040758; TW041802; TW041814; TW041801; TW041800; TW041815; TW040511; TW040762; TW041799; TW074715A33; TW074715A31; TW040517; TW074715A22; TW074715A19; TW074715A18; TW074715A14; TW040846-47; TW074715A13; TW074715A11; TW074715A9; TW074715A8; TW074715A7; TW074715A83; TW074715A52; TW074715A6; TW074715A4; TW074715A95; TW074715A93; TW074715A94; TW074715A92; TW074715A90; TW074715A89; TW074715A83; TW074715A81; TW074715A80; TW074715A78; TW074715A77; TW074715A76; TW074715A75; TW040825; TW074715A74; TW074715A73; TW074715A72; TW074715A71; TW074715A66; TW074715A66; TW074715A56; TW074715A55; TW074715A53; TW074715A52)

22. Attached as Exhibit 21 is an email from Lewis Chester dated November 6, 2001, with the subject header "BBH Fund Services." (PCM071384-5)

23. Attached as Exhibit 22 is a memorandum from Matthew Ember dated June 19, 2002, titled "Notes on conversion [sic] with QT concerning evening models." (PCM025666-7)

24. Attached as Exhibit 23 is a memorandum from Lewis Chester dated May 5, 2000 reflecting a meeting with James Wilson and Scott Christian in the New York Office of Paine Webber. (02763-4)

25. Attached as Exhibit 24 is an email from Scott Christian to Lewis Chester dated May 26, 2000. (02750)

26. Attached as Exhibit 25 is an email from Trevor Rose dated May 23, 2000. (0358)

27. Attached as Exhibit 26 is a memorandum by Lewis Chester dated September 11, 2000 reflecting a meeting with Scott Shedden, Steven Feit, and Dino Coppola in the New York Offices of Paine Webber.

28. Attached as Exhibit 27 is an affidavit files by Jafar Omid filed by Defendants pursuant to their motion to dismiss.

29. Attached as Exhibit 28 is a report compiled by PriceWaterhouseCoopers dated September 2003 at the behest of Pentagon Capital Mgmt., PLC.

30. Attached is as Exhibit 29 is an email from Trevor Rose dated April 6, 2001 with the subject header "New Broker." (PCM075249)

31. Attached as Exhibit 30 is a July 23, 2001 entry in Lewis Chester's calendar with the subject header "Investex re: omnibus and late trading." (no bates number) Investex is a U.S.-based broker-dealer.

32. Attached as Exhibit 31 is a set of Lewis Chester's handwritten notes of a conference call with Frank Magnani, a broker at Investex. (PCM056816)

33. Attached as Exhibit 32 is an email from Joshua Matthews to Quang Tran dated December 10, 2002. (03153-5)

34. Attached as Exhibit 33 is an email from Quang Tran to Lewis Chester dated August 22, 2002. (PCM575945)

35. Attached as Exhibit 34 is an email from Quang Tran dated January 22, 2003. (PCM204799)

36. Attached as Exhibit 35 is a string of emails between Quang Tran and Christopher Ballerini at Wall Street Discount Corp., a U.S.-based broker-dealer. (no bates number)

37. Attached as Exhibit 36 is a string of emails between Matthew Heerwagen, a broker at Brown Brothers Harriman, a U.S.-based broker-dealer, Andrew Chaplin, and Quang Tran. (PCM071581-2)

38. Attached as Exhibit 37 is an email from Quang Tran to Lewis Chester dated January 9, 2003 with the subject header "Any news from BBH?". (PCM131875)

39. Attached as Exhibit 38 is an email from Quang Tran to Lewis Chester dated August 26, 2003. (PCM081401)

40. Attached as Exhibit 39 is an email from Lewis Chester dated March 21, 2002 with the subject header "Views on the Wharton Paper," and a copy of the academic

article “The Wildcard Option in Transacting Mutual-Fund Shares – 00-03” that is the subject of the March 21 email. (PCM141856-7; PCM057535-71)

41. Attached as Exhibit 40 is a different version of the academic article attached in Exhibit 39, this time titled “On the Perils of Security Pricing by Financial Intermediaries: The Case of Open-End Mutual Funds – 00-37.” (PCM040081-119)

42. Attached as Exhibit 41 is an email by Christian Koehl dated August 27, 2002 analyzing an academic article titled “Stale Prices and Strategies for Trading Mutual Funds,” and a copy of the article. (PCM093224; PCM055267-91).

43. Attached as Exhibit 42 is an entry from Lewis Chester’s personal calendar entitled “Zitzewitz Discussion.” (no bates number)

44. Attached as Exhibit 43 is a May 10, 2002 memorandum created by Anthony Profit titled “Mid-Cap models that specifically attempt to replicate the result from the Zitzewitz 2000 and 2002 articles”. (PCM028734)

45. Attached as Exhibit 44 is a February 2000 copy of an academic article by Prof. Eric Zitzewitz of the Stanford Graduate School of Business titled “Daily Mutual Fund New Asset Value Predictability and the Associated Trading Profit Opportunity.” (PCM049921-82).

46. Attached as Exhibit 45 is a March 2002 copy of an academic article by Prof. Zitzewitz titled “Who Cares About Shareholders? Arbitrage-Proofing Mutual Funds.” (PCM033120-66)

47. Attached as Exhibit 46 is an email from Anthony Profit dated April 23, 2002, and an undated email by Lewis Chester, analyzing an article by three professors at

the Yale School of Management titled "Day Trading International Mutual Funds," and a copy of the article. (PCM055334-75)

48. Attached as Exhibit 47 is a March 11, 2002 entry in Lewis Chester's calendar with the subject "Gigi: re getting Haidar's Prospectuses." (no bates number)

49. Attached as Exhibit 48 is an April 2, 2002 entry in Lewis Chester's calendar with the subject "HAIDAR CONFERENCE CALL." (no bates number)

50. Attached as Exhibit 49 is a powerpoint presentation sent by Haidar Capital Mgmt., LLC to Pentagon Capital Mgmt., PLC. (PCM028340-58)

51. Attached as Exhibit 50 are two emails dated March 25 & 26, 2003 regarding Lewis Chester directing investments into funds managed by Haidar Capital Mgmt., LLC. (PCM055726; PCM055729)

52. Attached as Exhibit 51 a copy of the October 5, 2001 prospectus for the Haidar Jupiter Short Equity Fund LLC. (PCM028377-407)

53. Attached as Exhibit 52 is an email from Jafar Omid dated July 12, 2002 (PCM225149), attaching a copy of the January 7, 2000 Offering Memorandum for NetFund, Inc. (PCM228368-407).

54. Attached as Exhibit 53 is an email from Lewis Chester dated July 31, 2002 with the subject header "Nettfund Offering Memorandum, Addendums, Subscription & Redemption Forms." (PCM228456)

55. Attached as Exhibit 54 is a September 12, 2002 email from Christopher Glassman, a broker at Morgan Stanley, a U.S. broker-dealer, attaching a copy of the prospectus for the Nations Funds, and a copy of the prospectus. (no bates number)

56. Attached as Exhibit 55 is a copy of the October 30, 2002 prospectus for the GAMNA Focus Fund. (PCM468814-35)

57. Attached as Exhibit 56 is a copy of the prospectus of the Rydex Dynamic Funds as of June 5, 2002. (PCM547274-321)

58. Attached as Exhibit 57 is a copy of an October 3, 2002 email from Quang Tran. (PCM218538)

59. Attached as Exhibit 58 is a copy of a May 14, 2003 email from Lewis Chester with the subject heading "Sogelux." (PCM219786)

60. Attached as Exhibit 59 is a copy of a March 30, 1999 email from Lewis Chester with the subject heading "Morgan Stanley/Templeton." (PCM026298)

61. Attached as Exhibit 60 is an email from Lewis Chester that on its face is undated, but which was sent on or about February 12, 2001. (PCM204806)

62. Attached as Exhibit 61 is a copy of the prospectus for the Federated International Small Company Fund, dated January 31, 2001.

63. Attached as Exhibit 62 is a copy of the prospectus for the Federated Global Equity Fund, dated January 31, 2001.

64. Attached as Exhibit 63 is a copy of the prospectus for the Federated European Growth Fund, dated January 31, 2001.

65. Attached as Exhibit 64 is a copy of an August 7, 2002 email from Lewis Chester with the subject heading "Huntrise Funds Update."

66. Attached as Exhibit 65 is a copy of an August 22, 2002 email from Lewis Chester with the subject heading "Competitor Info." (PCM100739)

67. Attached at Exhibit 66 is a copy of two emails between Quang Tran and Lewis Chester dated August 22 & 23, 2002. (PCM131367)
68. Attached as Exhibit 67 is a copy of notes taken during an April 7, 2002 conference call titled "RAM conference call." (PCM028733)
69. Attached as Exhibit 68 is a copy of a July 15, 2002 SEC No-Action Letter titled "No-Action Letter under: Investment Company Act of 1940-Section 18(f), 22(d); ReFLow Fund, LLC. (PCM053425-45)
70. Attached as Exhibit 69 is a copy of an August 20, 2002 email from Lewis Chester with the subject heading "Market Rebound." (PCM055304-08)
71. Attached as Exhibit 70 is a copy of a July 18, 2002 email from Scott Christian to Quang Tran with the subject header "earnings tonight." (TW040484)
72. Attached as Exhibit 71 is a copy of a September 3, 2003 email sent to Anthony Profit with the subject heading "Goodwin statement." (PCM056563-4)
73. Attached as Exhibit 72 is a copy of a September 4, 2003 email from Matthew Ember with the subject heading "Competitor info – East Rock." (PCM093876)
74. Attached as Exhibit 73 is a copy of a September 18, 2003 email to Lewis Chester with the subject heading "Canary." (PCM132087)
75. Attached as Exhibit 74 is a copy of an email dated September 18, 2003 from Lewis Chester with the subject heading "Comfort Letter" and attaching a .pdf copy of a Comfort Letter. (PCM132092)
76. Attached as Exhibit 75 is are copies of a Comfort Letter produced by Defendants. The .tif version of this document is dated September 18, 2003, and the .pdf version is dated September 12, 2003. (PCM131578-9)

77. Attached as Exhibit 76 is a copy of a facsimile letter dated November 21, 2003, sent by John Rosenheim, a United Kingdom solicitor, on behalf of Pengaton Capital Mgmt., PLC, to The Sunday Times, a London newspaper.

78. Attached as Exhibit 77 is a copy of a March 14, 2003 email from James Wilson to Lewis Chester with the subject heading "Phone Conversation." (PCM251753)

79. Attached as Exhibit 78 are portions of the deposition transcript of Prof. Jonathan Macey, one of two experts proffered by Defendants.

80. Attached as Exhibit 79 are portions of the deposition transcript of Jack Governale, Esq., who served as outside counsel to Defendant Pentagon Capital Mgmt., PLC between 1999-2003.

81. Attached as Exhibit 80 is an affidavit from Robert Johnson, a partner at the law firm Akin Gump Strauss Hauer & Feld LLP, made February 14, 2011.

82. Attached as Exhibit 81 is an affidavit from Brian Forbes, a partner at the law firm DLA Piper LLP, made September 1, 2010.

83. Attached as Exhibit 82 is an email from Quang Tran dated November 7, 2002 with the subject heading "Paine Webber". (PCM136228)

84. Attached as Exhibit 83 are excerpts from the prospectus dated February 28, 2003 of the AMN Amro Bond Fund and ABN Amro International Equity Fund, both of which were late traded by Defendants through Trautman Wasserman & Co., Inc. ("TW&Co.).

85. Attached as Exhibit 84 are excerpts from the prospectus dated March 1, 2001 of the American Skandia Founders International Small Capitalization Fund and

ASAF PIMCO Total Return Bond Fund, both of which were late traded by Defendants through TW&Co.

86. Attached as Exhibit 85 are excerpts from the prospectus dated May 22, 2002 of the AIM Income Fund, which was late traded by Defendants through TW&Co.

87. Attached as Exhibit 86 are excerpts from the prospectus dated February 22, 2001 of the AIM Global Aggressive Growth Fund and AIM Global Growth Fund, which were late traded by Defendants through TW&Co.

88. Attached as Exhibit 87 are excerpts from the prospectus dated April 24, 2001 of the AIM Euroland Growth Fund, which was late traded by Defendants through TW&Co.

89. Attached as Exhibit 88 are excerpts from the prospectus dated May 20, 2003, of the AIM European Growth Fund, which was late traded by Defendants through TW&Co.

90. Attached as Exhibit 89 are excerpts from the prospectus dated January 28, 2003, of the Blackrock International Equity Fund, Blackrock International Opportunity Fund, and Blackrock Managed Income Fund, which were late traded by Defendants through TW&Co.

91. Attached as Exhibit 90 are excerpts from the prospectus dated July 27, 2001 of the Bear Stearns High Yield Total Return Fund and International Equity Fund, which were late traded by Defendants through TW&Co.

92. Attached as Exhibit 91 are excerpts from the prospectus dated February 11, 2002 of the Credit Suisse International Equity Fund and Credit Suisse International Focus Fund, which were late traded by Defendants through TW&Co.

93. Attached as Exhibit 92 are excerpts from the prospectus dated February 14, 2002, of the Credit Suisse Fixed Income Fund, which was late traded by Defendants through TW&Co.

94. Attached as Exhibit 93 are excerpts from the prospectus dated February 1, 2002, of the Davis International Total Return Fund, which was late traded by Defendants through TW&Co.

95. Attached as Exhibit 94 are excerpts from the prospectus dated May 1, 2001, of the Davis Government Bond Fund, which was late traded by Defendants through TW&Co.

96. Attached as Exhibit 95 are excerpts from the prospectus dated March 1, 2001, of the Dreyfus Premier Worldwide Growth Fund, which was late traded by Defendants through TW&Co.

97. Attached as Exhibit 96 are excerpts from the prospectus dated January 1, 2002, of the Dreyfus Premier Tech Growth Fund, which was late traded by Defendants through TW&Co.

98. Attached as Exhibit 97 are excerpts from the prospectus dated March 1, 2002, of the Dreyfus Premier International Growth Fund, which was late traded by Defendants through TW&Co.

99. Attached as Exhibit 98 are excerpts from the prospectus dated May 1, 2001, of the Dreyfus Premier GNMA Fund, which was late traded by Defendants through TW&Co.

100. Attached as Exhibit 99 are excerpts from the prospectus dated March 1, 2002, of the Dreyfus Premier Core Bond Fund, which was late traded by Defendants through TW&Co.

101. Attached as Exhibit 100 are excerpts from the prospectus dated February 28, 2003, of the Dreyfus High Yield (f/k/a Prudential High Yield) Fund, which was late traded by Defendants through TW&Co.

102. Attached as Exhibit 101 are excerpts from the prospectus dated August 1, 2002, of the Excelsior International Fund, which was late traded by Defendants through TW&Co.

103. Attached as Exhibit 102 are excerpts from the prospectus dated September 1, 2001, of the Evergreen Strategic Income Fund and Evergreen U.S. Government Fund, which were late traded by Defendants through TW&Co.

104. Attached as Exhibit 103 are excerpts from the prospectus dated March 1, 2001, of the Evergreen Global Leaders Fund and Evergreen Perpetual International Fund, which were late traded by Defendants through TW&Co.

105. Attached as Exhibit 104 are excerpts from the prospectus dated December 28, 2001, of the Oppenheimer U.S. Government Trust Fund, which was late traded by Defendants through TW&Co.

106. Attached as Exhibit 105 are excerpts from the prospectus dated February 12, 2001, of the Oppenheimer International Growth Fund, which was late traded by Defendants through TW&Co.

107. Attached as Exhibit 106 are excerpts from the prospectus dated August 23, 2002, of the Oppenheimer High Yield Fund, which was late traded by Defendants through TW&Co.

108. Attached as Exhibit 107 are excerpts from the prospectus dated January 19, 2001, of the Oppenheimer Champion Income Fund, which was late traded by Defendants through TW&Co.

109. Attached as Exhibit 108 are excerpts from the prospectus dated September 3, 2002, of the Harbor Bond Fund and Harbor International Fund, which were late traded by Defendants through TW&Co.

110. Attached as Exhibit 109 are excerpts from the prospectus dated September 28, 2001 of the Highmark International Equity Fund, which was late traded by Defendants through TW&Co.

111. Attached as Exhibit 110 are excerpts from the prospectus dated January 30, 2001 prospectus of the Heritage Income Trust – High Yield Bond Fund and Intermediate Government Fund, which was late traded by Defendants through TW&Co.

112. Attached as Exhibit 111 are excerpts from the prospectus dated January 2, 2003 of the Heritage International Equity Fund, which was late traded by Defendants through TW&Co.

113. Attached as Exhibit 112 are excerpts from the prospectus dated January 31, 2001, of the Investco Technology Fund, which was late traded by Defendants through TW&Co.

114. Attached as Exhibit 113 are excerpts from the prospectus dated April 30, 2001, of the Ivy International Fund and Ivy Bond Fund, which were late traded by Defendants through TW&Co.

115. Attached as Exhibit 114 are excerpts from the prospectus dated July 9, 2003, of the ING Income Fund and ING International Bond Fund, which were late traded by Defendants through TW&Co.

116. Attached as Exhibit 115 are excerpts from the prospectus dated March 1, 2002, of the ING International Fund, ING International Small Cap Fund, ING International Value Fund, and ING Worldwide Growth Fund, which were late traded by Defendants through TW&Co.

117. Attached as Exhibit 116 are excerpts from the prospectus dated September 30, 2002, of the Janus Advisor Worldwide Fund, which was late traded by Defendants through TW&Co.

118. Attached as Exhibit 117 are excerpts from the prospectus dated February 16, 2001, of the Janus Enterprise Fund and Janus Mercury Fund, which were late traded by Defendants through TW&Co.

119. Attached as Exhibit 118 are excerpts from the prospectus dated March 1, 2001, of the Liberty Newport International Equity Fund, which was late traded by Defendants through TW&Co.

120. Attached as Exhibit 119 are excerpt from the prospectus dated January 1, 2002, of the Liberty Federal Securities Fund, which was late traded by Defendants through TW&Co.

121. Attached as Exhibit 120 are excerpts from the prospectus dated May 1, 2001, of the Liberty Acorn International Fund, which was late traded by Defendants through TW&Co.

122. Attached as Exhibit 121 are excerpts from the prospectus dated October 31, 2001, of the Marshall Government Income Fund, Marshall Intermediate Bond Fund, and Marshall International Stock Fund, which were late traded by Defendants through TW&Co.

123. Attached as Exhibit 122 are excerpts from the prospectus dated May 25, 2001, of the Mercury U.S. Government Securities Fund, which was late traded by Defendants through TW&Co.

124. Attached as Exhibit 123 are excerpts from the prospectus dated March 27, 2001, of the Mercury Global Holdings Fund, which was late traded by Defendants through TW&Co.

125. Attached as Exhibit 124 are excerpts from the prospectus dated August 28, 2001, of the MFS Bond Fund, which was late traded by Defendants through TW&Co.

126. Attached as Exhibit 125 are excerpts from the prospectus dated March 30, 2001, of the MFS Emerging Growth Fund, which was late traded by Defendants through TW&Co.

127. Attached as Exhibit 126 are excerpts from the prospectus dated April 30, 2001, of the MFS Government Limited Maturity Fund, which was late traded by Defendants through TW&Co.

128. Attached as Exhibit 127 are excerpts from the prospectus dated April 30, 2002, of the MFS Massachusetts Investors Trust, which was late traded by Defendants through TW&Co.

129. Attached as Exhibit 128 are excerpts from the prospectus dated March 30, 2001, of the MFS Massachusetts Investors Growth Stock Fund, which was late traded by Defendants through TW&Co.

130. Attached as Exhibit 129 are excerpts from the prospectus dated October 29, 2001 of the Munder Future Technology Fund, which was late traded by Defendants through TW&Co.

131. Attached as Exhibit 130 are excerpts from the prospectus dated July 31, 2001, of the Nations Bond Fund, Nations International Equity Fund, Nations International Value Fund, and Nations Small Company Fund, which were late traded by Defendants through TW&Co.

132. Attached as Exhibit 131 are excerpts from the prospectus dated May 29, 2001, of the Northern Fixed Income Fund and Northern International Growth Fund, which were late traded by Defendants through TW&Co.

133. Attached as Exhibit 132 are excerpts from the prospectus dated August 17, 2001, of the One Group Intermediate Bond Fund and One Group International Equity Index, which were late traded by Defendants through TW&Co.

134. Attached as Exhibit 133 are excerpts from the prospectus dated January 26, 2001, of the SEI Institutional International Fund and SEI Institutional International Emerging Markets Debt Fund, which were late traded by Defendants through TW&Co.

135. Attached as Exhibit 134 are excerpts from the prospectus dated September 30, 2001, of the PIMCO Select International Fund, which was late traded by Defendants through TW&Co.

136. Attached as Exhibit 135 are excerpts from the prospectus dated July 31, 2001, of the PIMCO Emerging Markets Bond Total Return Fund, which was late traded by Defendants through TW&Co.

137. Attached as Exhibit 136 are excerpts from the prospectus dated March 1, 2001, of the Pioneer Europe Fund, which was late traded by Defendants through TW&Co.

138. Attached as Exhibit 137 are excerpts from the prospectus dated April 30, 2001, of the Pioneer America Income Fund, which was late traded by Defendants through TW&Co.

139. Attached as Exhibit 138 are excerpt from the prospectus dated February 23, 2001, of the Phoenix-Duff & Phelps Core Bond Fund and Phoenix-Goodwin High Yield Fund, which were late traded by Defendants through TW&Co.

140. Attached as Exhibit 139 are excerpts from the prospectus dated March 28, 2002, of the Phoenix-Goodwin Emerging Markets Bond Fund, which was late traded by Defendants through TW&Co.

141. Attached as Exhibit 140 are excerpts from the prospectus dated March 1, 2001, of the Principal International Fund, which was late traded by Defendants through TW&Co.

142. Attached as Exhibit 141 are excerpts from the prospectus dated March 1, 2001, of the Principal Bond Fund, which was late traded by Defendants through TW&Co.

143. Attached as Exhibit 142 are excerpts from the prospectus dated February 27, 2003, of the Putnam Global Equity Fund, which was late traded by Defendants through TW&Co.

144. Attached as Exhibit 143 are excerpts from the prospectus dated January 29, 2001, of the Putnam Asia Pacific Growth Fund, which was late traded by Defendants through TW&Co.

145. Attached as Exhibit 144 are excerpts from the prospectus dated January 29, 2001, of the Putnam American Government Income Fund, which was late traded by Defendants through TW&Co.

146. Attached as Exhibit 145 are excerpts from the prospectus dated February 21, 2002, of the STI Classic International Equity Fund and STI Classic Investment Grade Bond Fund, which were late traded by Defendants through TW&Co.

147. Attached as Exhibit 146 are excerpts from the prospectus dated January 28, 2001, of the Liberty-Stein Roe International Fund, which was late traded by Defendants through TW&Co.

148. Attached as Exhibit 147 are excerpts from the prospectus dated May 1, 2002, of the Seligman U.S. Government Fund and Seligman High Income Fund, which were late traded by Defendants through TW&Co.

149. Attached as Exhibit 148 are excerpts from the prospectus dated February 28, 2001, of the Seligman Global Smaller Companies Fund, which was late traded by Defendants through TW&Co.

150. Attached as Exhibit 149 are excerpts from the prospectus dated April 30, 2003, of the Salomon Brothers Short/Intermediate U.S. Government Fund, which was late traded by Defendants through TW&Co.

151. Attached as Exhibit 150 are excerpts from the prospectus dated April 30, 2001, of the Salomon Brothers Asia Growth Fund, Salomon Brothers Strategic Bond Fund, and Salomon Brothers High Yield Bond Fund, which were late traded by Defendants through TW&Co.

152. Attached as Exhibit 151 are excerpts from the prospectus dated August 1, 2001, of the SIT Tax Free Income Fund, which was late traded by Defendants through TW&Co.

153. Attached as Exhibit 152 are excerpts from the prospectus dated October 26, 2001, of the SIT International Growth Fund, which was late traded by Defendants through TW&Co.

154. Attached as Exhibit 153 are excerpts from the prospectus dated April 27, 2001, of the Van Kampen U.S. Government Fund, which was late traded by Defendants through TW&Co.

155. Attached as Exhibit 154 are excerpts from the prospectus dated December 26, 2001, of the Templeton World Fund, which was late traded by Defendants through TW&Co.

156. Attached as Exhibit 155 are excerpts from the prospectus dated March 1, 2001, of the TCW Galileo Asia Pacific Fund, which was late traded by Defendants through TW&Co.

157. Attached as Exhibit 156 are excerpts from the prospectus dated March 1, 2001, of the T. Rowe Price European Stock Fund, T. Rowe Price International Stock Fund, and T. Rowe Price Japan Fund, which were late traded by Defendants through TW&Co.

158. Attached as Exhibit 157 are excerpts from the prospectus dated March 1, 2002, of the Victory Fund for Income, which was late traded by Defendants through TW&Co.

159. Attached as Exhibit 158 are excerpts from the prospectus dated December 27, 2002, of the Victory International Fund, which was late traded by Defendants through TW&Co.

160. Attached as Exhibit 159 are excerpts from the prospectus dated March 31, 2003, of the Sentinel International Fund, which was late traded by Defendants through TW&Co.

161. Attached as Exhibit 160 are excerpts from the prospectus dated March 29, 2002, of the Sentinel Bond Fund, which was late traded by Defendants through TW&Co.

162. Attached as Exhibit 161 are excerpts from the prospectus dated October 25, 2001, of the Van Kampen Global Equity Allocation Fund, Van Kampen Global Value Fund, and Van Kampen International Magnum Fund, which were late traded by Defendants through TW&Co.

163. Attached as Exhibit 162 is an email exchange between Lewis Chester and Scott Christian, dated May 30, 2003.

164. Attached as Exhibit 163 is a copy of an email from Scott Christian dated July 15, 2002.

Dated: March 16, 2011

/s/
Christopher J. Dunnigan
United States Securities and Exchange
Commission
Division of Enforcement
New York Regional Office
3 World Financial Center
New York, NY 10281-1022
(212) 336-0061